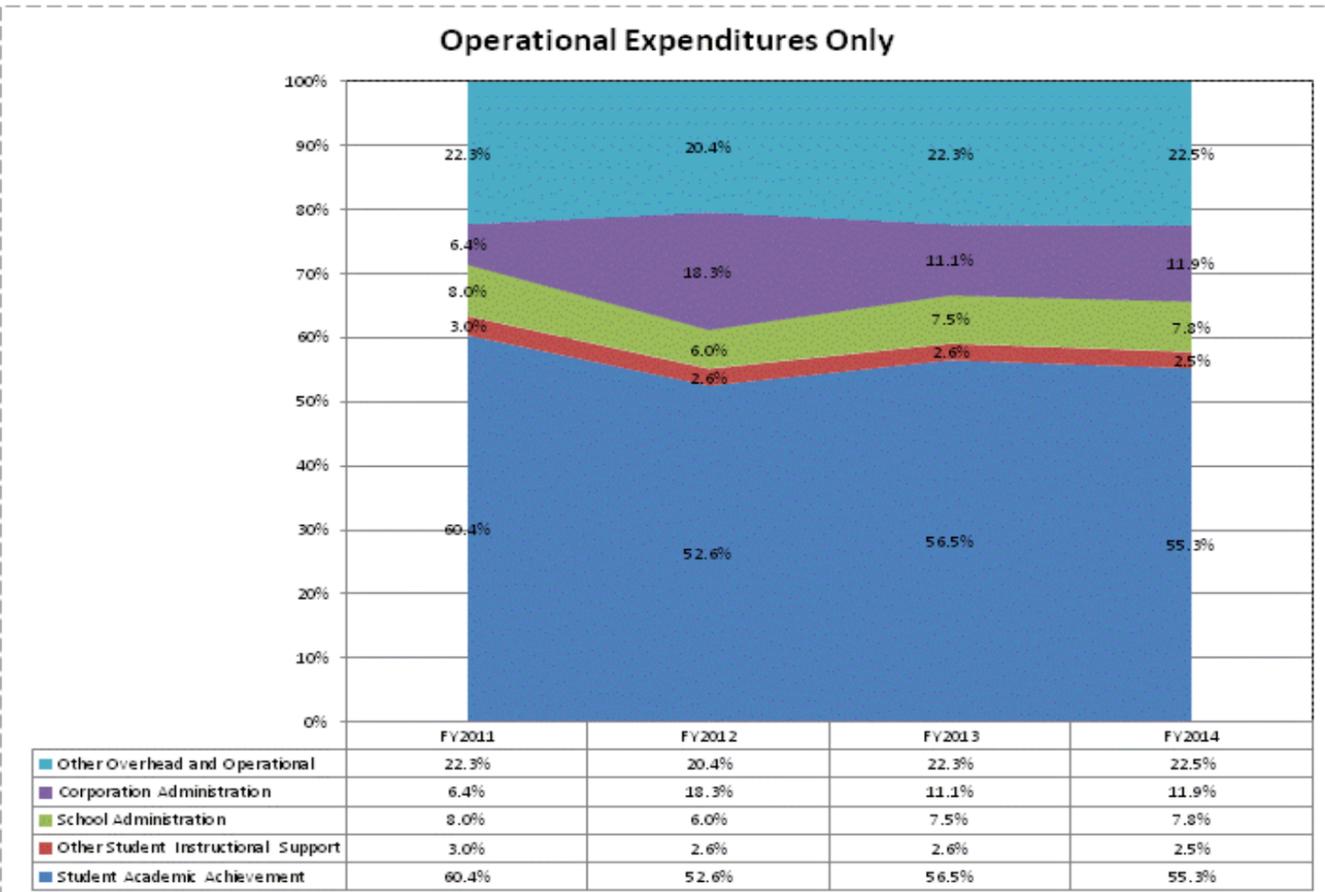
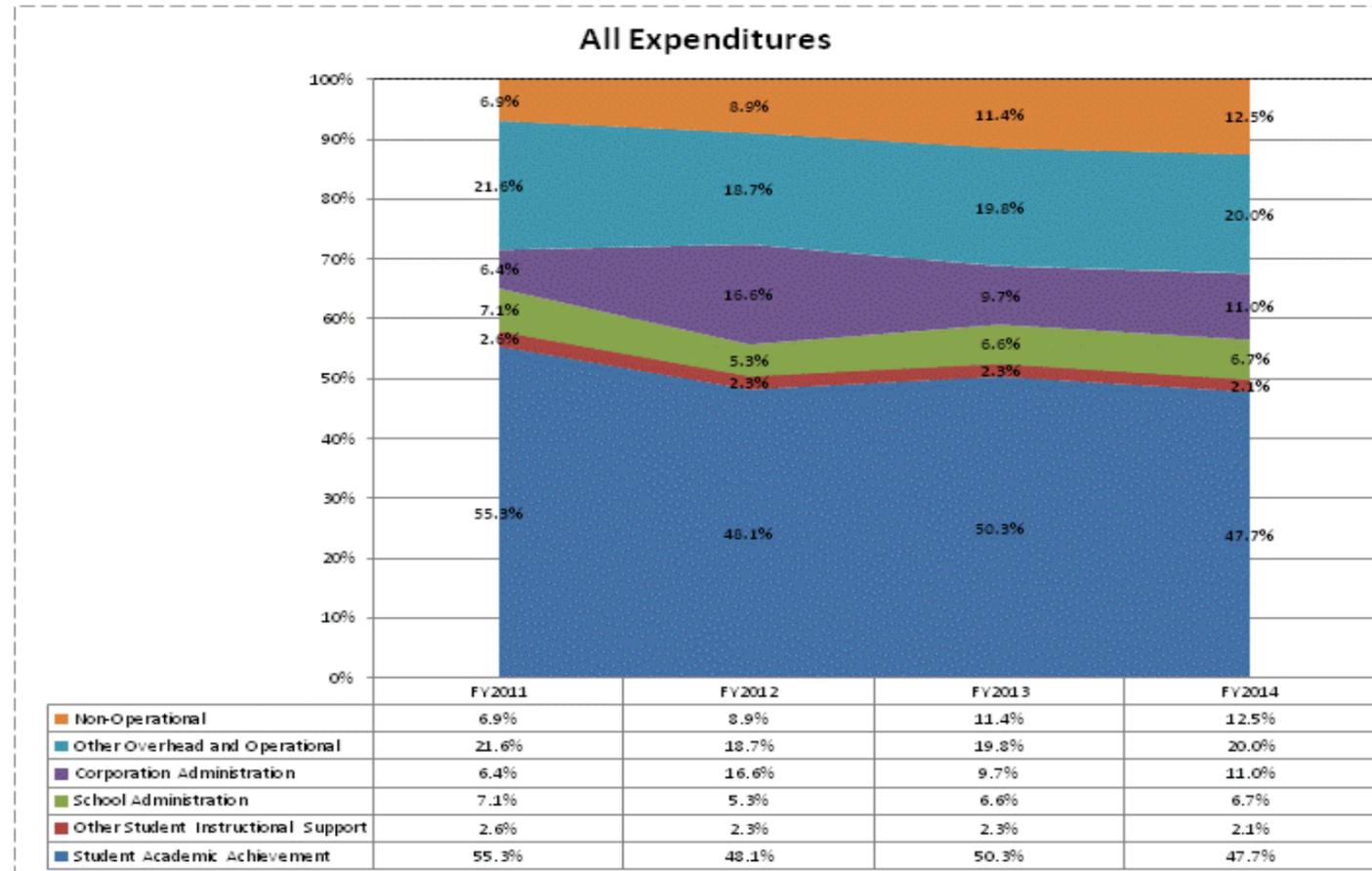


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wabash City Schools (8060)

Wabash City Schools (8060)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$7,149,657	58.7%	\$7,601,253	55.4%	\$7,482,343	50.3%	\$7,540,977	47.7%
Student Instructional Support	\$1,048,785	8.6%	\$1,310,560	9.5%	\$1,312,477	8.8%	\$1,394,873	8.8%
Overhead and Operational Nonoperational	\$2,881,523	23.7%	\$3,728,194	27.2%	\$4,389,867	29.5%	\$4,890,174	31.0%
Nonoperational	\$1,100,989	9.0%	\$1,085,752	7.9%	\$1,697,074	11.4%	\$1,971,429	12.5%
Grand Total	\$12,180,954		\$13,725,760		\$14,881,762		\$15,797,453	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	67.3%	64.9%	59.1%	56.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wabash City Schools (8060)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$10,682	\$301	N/A	N/A	-97%
11050 Regular Programs; Full Day Kindergarten	\$61,398	\$68,413	\$395,484	\$413,538	> 500%	> 500%	5%
11100 Regular Programs; Elementary	\$1,807,082	\$2,646,215	\$2,421,239	\$2,445,152	35%	-8%	1%
11200 Regular Programs; Middle/Junior High	\$836,088	\$1,301,740	\$1,218,164	\$1,273,239	52%	-2%	5%
11300 Regular Programs; High School	\$1,235,955	\$1,755,627	\$1,698,570	\$1,829,022	48%	4%	8%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$73,655	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$162,793	\$289,806	\$233,476	\$153,032	-6%	-47%	-34%
12210 Mental Disabilities; Mild Mental Disabilities	\$207,105	\$407,695	\$365,315	\$347,152	68%	-15%	-5%
12610 Learning Disability	\$240,537	\$304,617	\$283,624	\$295,561	23%	-3%	4%
12710 Equal Opportunity At Risk	\$44,897	\$80,792	\$147,361	\$101,818	127%	26%	-31%
12900 Other Special Programs	\$10,834	\$40,945	\$4,067	\$17,958	66%	-56%	342%
14100 Summer School Programs; Elementary	\$2,464	\$0	\$9,316	\$3,085	25%	N/A	-67%
14200 Summer School Programs; Middle/Junior High School	\$9,030	\$6,486	\$16,539	\$22,498	149%	247%	36%
14300 Summer School Programs; High School	\$6,189	\$7,101	\$901	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$16,140	\$13,325	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$16,367	\$25,748	\$1,719	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,621	\$22,246	\$9,965	\$11,666	222%	-48%	17%
22130 Improvement of Instruction; Instructional Staff Training	\$88,806	\$72,994	\$90,447	\$76,399	-14%	5%	-16%
22220 Library/Media Services; School Library	\$191,122	\$228,981	\$207,260	\$212,659	11%	-7%	3%
22230 Library/Media Services; Audiovisual	\$1,320	\$2,772	\$3,086	\$9,713	> 500%	250%	215%
22290 Library/Media Services; Other Educational Media Services	\$75	\$79	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$166,148	\$96,883	N/A	N/A	-42%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$6,698	\$0	\$0	N/A	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$178,920	\$87,299	\$95,375	\$75,021	-58%	-14%	-21%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$16,326	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$76,850	\$110,743	\$102,535	\$156,279	103%	41%	52%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$804	\$464	\$1,068	\$0	-100%	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$30,485	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$312,978	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,511,377	\$7,601,253	\$7,482,343	\$7,540,977	37%	-1%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$141,826	\$222,920	\$210,701	\$220,891	56%	-1%	5%
21230 Guidance Services; Appraisal Services	\$1,523	\$942	\$3,606	\$9,843	> 500%	> 500%	173%
21240 Guidance Services; Information Services	\$0	\$0	\$17,689	\$0	N/A	N/A	-100%
21330 Health Services; Dental Services	\$2,062	\$3,862	\$1,083	\$1,837	-11%	-52%	70%
21340 Health Services; Nurse Services	\$70,030	\$123,184	\$102,770	\$105,891	51%	-14%	3%
21390 Health Services; Other Health Services	\$395	\$200	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$558,095	\$959,452	\$976,628	\$1,056,412	89%	10%	8%
24900 Other Support Services, School Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Student Instructional Support Total	\$773,930	\$1,310,560	\$1,312,477	\$1,394,873	80%	6%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$13,033	\$14,467	\$10,765	\$11,805	-9%	-18%	10%
23120 Board of Education; Service Area Assistants	\$20,611	\$38,402	\$40,682	\$33,903	64%	-12%	-17%
23150 Board of Education; Legal Services	\$1,560	\$1,390	\$1,200	\$1,895	21%	36%	58%
23160 Board of Education; Promotion Expenses	\$313	\$3,701	\$3,506	\$19,259	> 500%	420%	449%
23190 Board of Education; Other Governing Body Services	\$6,264	\$2,263	\$0	\$5,750	-8%	154%	N/A
23210 Executive Administration; Office of The Superintendent	\$273,683	\$668,113	\$609,636	\$659,247	141%	-1%	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wabash City Schools (8060)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23290 Executive Administration; Other Executive Administration Services	\$11,490	\$19,391	\$13,437	\$7,278	-37%	-62%	-46%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$691,948	\$736,479	N/A	N/A	6%
25191 Other Fiscal Services; Refund of Revenue	\$17,440	\$84,980	\$58,503	\$112,881	> 500%	33%	93%
25193 Other Fiscal Services; Printed Forms	\$709	\$3,157	\$2,311	\$1,936	173%	-39%	-16%
25195 Other Fiscal Services; Bank Account Service Charge	\$900	\$1,780	\$7,604	\$8,420	> 500%	373%	11%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$61	\$45	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$1,653	\$548	\$316	\$150	-91%	-73%	-52%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$78,298	\$2,604	\$2,751	N/A	-96%	6%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$5,484	\$4,960	\$136,336	N/A	> 500%	> 500%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$733	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$0	\$747	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,012,121	\$1,384,215	\$1,223,776	\$1,320,294	30%	-5%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,990	\$31,326	\$26,256	\$47,343	216%	51%	80%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$97,878	\$63,448	\$23,075	\$13,767	-86%	-78%	-40%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$915	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,072	\$4,776	\$9,663	\$10,990	170%	130%	14%
26600 Operation and Maintenance of Plant Services; Security Services	\$3,300	\$4,586	\$3,559	\$3,954	20%	-14%	11%
26700 Operation and Maintenance of Plant Services; Insurance	\$98,552	\$124,716	\$174,247	\$162,869	65%	31%	-7%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$20,041	\$2,473	\$2,900	\$1,375	-93%	-44%	-53%
27010 Student Transportation; Service Area Direction	\$26,127	\$40,572	\$40,012	\$40,644	56%	0%	2%
27100 Student Transportation; Vehicle Operation	\$124,003	\$162,694	\$182,794	\$188,317	52%	16%	3%
27200 Student Transportation; Monitoring Services	\$10,255	\$3,950	\$7,197	\$3,950	-61%	0%	-45%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,415	\$56,449	\$72,895	\$102,784	89%	82%	41%
27400 Student Transportation; Purchase of School Buses	\$30,179	\$28,608	\$25,199	\$112,984	274%	295%	348%
27500 Student Transportation; Insurance on Buses	\$14,000	\$15,000	\$0	\$15,000	7%	0%	N/A
27700 Student Transportation; Contracted Transportation Services	\$0	\$4,369	\$3,519	\$3,775	N/A	-14%	7%
27900 Student Transportation; Other Student Transportation Services	\$114,984	\$114,640	\$133,758	\$146,987	28%	28%	10%
27910 Student Transportation; Bus Driver Training	\$100	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$41,547	\$103,622	\$153,361	\$161,560	289%	56%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$206,140	\$278,906	\$331,423	\$319,485	55%	15%	-4%
31300 Food Services Operations; Food Delivery	\$4,265	\$6,360	\$7,111	\$7,141	67%	12%	0%
31400 Food Services Operations; Food Purchases	\$270,333	\$339,735	\$472,895	\$454,941	68%	34%	-4%
31900 Other Food Services	\$29,119	\$34,997	\$48,007	\$33,924	17%	-3%	-29%
Overhead and Operational Total	\$2,525,054	\$3,728,194	\$4,389,867	\$4,890,174	94%	31%	11%
Nonoperational							
33400 Athletic Coaches	\$141,331	\$185,906	\$186,895	\$192,300	36%	3%	3%
33930 Latch Key Kid Program	\$20,563	\$23,166	\$8,638	\$27	-100%	-100%	-100%
33990 Other Community Services; Other	\$2,450	\$3,914	\$1,660	\$5,154	110%	32%	210%
43000 Facilities Acquisition and Construction; Professional Services	\$12,390	\$4,878	\$750	\$1,350	-89%	-72%	80%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$181,355	\$247,077	\$296,368	\$16,995	-91%	-93%	-94%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$139,980	\$139,980	\$139,980	\$69,990	-50%	-50%	-50%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$29,911	\$199	\$1,388	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$2,659	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$162,595	\$106,653	\$43,131	\$113,634	-30%	7%	163%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$55,909	\$8,519	\$22,561	\$8,709	-84%	2%	-61%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$41,232	\$34,033	N/A	N/A	-17%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$139,000	\$276,500	\$787,303	N/A	466%	185%
52200 Debt Services; Interest on Debt; Temporary Loans	\$21,118	\$14,168	\$5,831	\$3,049	-86%	-78%	-48%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$277,000	\$139,500	\$248,920	\$253,885	-8%	82%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wabash City Schools (8060)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$72,792	\$415,439	\$485,001	N/A	> 500%	17%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$5,122	\$0	N/A	N/A	-100%
Nonoperational Total	\$1,044,603	\$1,085,752	\$1,697,074	\$1,971,429	89%	82%	16%
Prorated By Fund							
26491 2007 Account Code - PERF	\$72,173	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$501,187	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$44,897	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,368,006	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$92	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$339,634	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,325,989	\$0	\$0	\$0	N/A	N/A	N/A